

**Illinois Department of Revenue
Regulations**

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| Title 86 Part 390 Section 390.115 Penalties, Interest and Procedures |
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TITLE 86: REVENUE

**PART 390
METRO EAST MASS TRANSIT DISTRICT USE TAX**

Section 390.115 Penalties, Interest and Procedures

All penalties (both civil and criminal), provisions concerning interest and procedures (such as the making venue and mode of conducting hearings, subpoenas, the filing, processing and disposition of claims, ma judicial review and other procedural subjects), together with statutes of limitation, are the same under Se Local Mass Transit District Act as under the Use Tax Act (Ill. Rev. Stat. 1979, ch. 120, pars. 432.1 et seq

(Source: Amended at ___ Ill. Reg. ___, effective _____)